FINANCIAL DEPARTMENT.

ANNUAL EXAMINATION OF REVENUE AND JUDICIAL DEPOSIT ACCOUNTS AND DETAILED STATEMENTS NOS. 4 AND 5, LOCAL REMITTANCES.

To—The Deputy Commissioners of Districts, Treasury Department, and the Officer in charge of the Huzur Treasury, Bangalore, Circular Letter No. 6048—51, *dated* 19*th May* 1893.

With reference to standing orders, the Comptroller has the honor to request that the Deputy Commissioners will be good enough to scrutinize their revenue and judicial deposit accounts and the detailed statements of local remittances under entries Nos. 4 and 5 and take *immediate measures* for clearing them off in the accounts for June next.

(1) Deposit items not exceeding one rupee unclaimed for 12 months, (2) balances not exceeding one rupee partly repaid during the year, (3) deposits of whatever amount unclaimed for more than three complete account years ending 30th June 1893, should be credited to Government.

The sale proceeds of stray cattle kept in deposit for three months and unclaimed within that time should be transferred to credit of the "Municipal" or "District Funds" to which they belong.

Fines and all other items improperly credited to deposits or local remittances should likewise be transferred to credit of the heads to which they belong.

The District Treasury Officers aided by their Head Accountants should personally scrutinize the entries under the head Local Remittances Nos. 4 and 5, which, it is observed, contain many items belonging to revenue and other heads. They should be rectified by transfers in the District Treasury accounts and the Amildars should be instructed to correct their accounts accordingly.

Detailed statements of all items transferred under these instructions should be appended to the Treasury accounts for June 1893, which should contain the corresponding credits.

ANNUAL GOVERNMENT SAVINGS' BANK ACCOUNTS.

To—The Deputy Commissioners, Treasury Department, Circular Letter No. 6094—52, *dated* 25*th May* 1893.

The Comptroller has the honor to request that Deputy Commissioners will instruct their Treasury Officers to furnish to this office by the 20th August, the "Dead Accounts" and the Annual Return of Savings' Bank transactions for the year 1892-93, as laid down in Chapter 19, Rules 46, 47 and 51 of the Civil Account Code. Care should be taken to note the occupation of each depositor, and that no transfers are made of accounts from the District or Taluk to another during the latter half of June 1891, *vide* Chapter 19, Rule 56, of the Civil Account Code, 3rd Edition. It is further requested that in the case of accounts which are transferred during 1892-93, the month and the treasury from and to which the account was transferred might be noted in the column of remarks.

E. R. SUBRAYAR,
Comptroller.

REGISTRATION DEPARTMENT.

To—The Registering Officers in Mysore, Circular No. 13 *of* 1892-93, *dated, Bangalore,* 10*th May* 1893.

With the sanction of the Government conveyed in Government Proceedings No. 16491—J. 917, dated 22nd March 1893, the Inspector General of Registration has the honor to state that the prohibition contained in the marginally noted Circulars regarding the registration of documents evidencing alienations by sale, mortgage or otherwise of *Inam lands* is not strictly legal, and that it is hereby withdrawn.

No. 1—15, dated 9th February 1866.
No. 21—17, dated 5th February 1870.
No. 25—4, dated 29th June 1870.
No. 2, dated 2nd May 1885.
No. 8, dated 4th September 1886.

2. As the registration of a document is simply an evidence of its execution and does not and cannot confer any right which the document itself cannot convey, it appears to the undersigned that a Registering Officer cannot well refuse to register a document presented to him except for reasons mentioned in the Registration Act itself.

3. As it is however desirable that a record should remain with the Executive Revenue Officers of all unauthorized alienations, copies of such of the documents presented for registration as are opposed to the instructions conveyed in the above mentioned Circulars, should be forwarded to the Deputy Commissioner of the District to which the Registering Officer belongs.

C. MEENAKSHAIYA,
Inspector General of Registration in Mysore.